

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 384\***

**House Bill No. 804**

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 67-5-903(b), is amended by deleting the subsection and substituting instead:

(b) The taxpayer shall list fully the tangible personal property used, or held for use, in the taxpayer's business or profession on the schedule, including such other information relating to the property as may be required by the assessor, place its correct value on the schedule, sign the schedule, and return it to the assessor on or before March 1 of each year. In lieu of detailing acquisition cost on the reporting schedule, the taxpayer may certify that the depreciated value of tangible personal property otherwise reportable on the form is either two thousand dollars (\$2,000) or less, or ten thousand dollars (\$10,000) or less but greater than two thousand dollars (\$2,000). If the taxpayer certifies that the depreciated value of tangible personal property otherwise reportable on the form is two thousand dollars (\$2,000) or less, then the assessor shall accept the certification, subject to audit, and fix the value of tangible personal property assessable to the taxpayer at two thousand dollars (\$2,000). If the taxpayer certifies that the depreciated value of tangible personal property otherwise reportable on the form is ten thousand dollars (\$10,000) or less but greater than two thousand dollars (\$2,000), then the assessor shall accept the certification, subject to audit, and fix the value of tangible personal property assessable to the taxpayer at ten thousand dollars (\$10,000). This value is subject to equalization pursuant to § 67-5-1509. The certification stated on the schedule must warn the taxpayer that it is made subject to penalties for perjury, and



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subject to statutory penalty and costs, if proven false. The taxpayer shall designate on the schedule one (1) or more individuals as owner or owners of the business, or a responsible person or persons in the event of dissolution of a corporate or limited liability entity, for the purposes of § 67-5-513(a).

SECTION 2. The Tennessee Advisory Commission on Intergovernmental Relations (TACIR) shall monitor implementation of this act and shall periodically report its findings on the impact of this act on collections and administration of the business personal property tax to the General Assembly. Each agency of the executive branch, municipal and county official, and local government organization and the Office of the Comptroller of the Treasury shall cooperate with the Commission and provide necessary information and assistance for the Commission's reports.

SECTION 3. This act takes effect July 1, 2024, the public welfare requiring it.

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Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 75**

**House Bill No. 28\***

by inserting the following new sections immediately before the last section and redesignating the last section accordingly:

SECTION \_\_. Tennessee Code Annotated, Section 13-3-303, is amended by designating the existing language as subsection (a) and adding the following subsection (b):

A plan adopted under this section must not vest a municipality with the power to exercise any planning or zoning authority over unincorporated areas of a county outside of its jurisdictional boundaries unless the municipality and the county execute an interlocal agreement to such effect with specificity as to the extent of the municipality's authority.

SECTION \_\_. Tennessee Code Annotated, Section 13-4-201, is amended by deleting the first sentence and substituting:

The commission shall make and adopt an official general plan for the physical development of the municipality, excluding areas outside of its boundaries; provided, that a plan may authorize a municipality to plan for the physical development of areas outside of its boundaries if, in the commission's judgment, the development bears a rational relationship to the planning of the municipality, and the municipality and county execute an interlocal agreement to such effect with specificity as to the extent of the municipality's authority.

SECTION \_\_. Tennessee Code Annotated, Section 13-4-202, is amended by adding the following new subsection:



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(d) A plan adopted under this section must not vest a municipality with the power to exercise any planning or zoning authority over unincorporated areas of a county outside of its jurisdictional boundaries unless the municipality and the county execute an interlocal agreement to such effect with specificity as to the extent of the municipality's authority.

SECTION \_\_. Tennessee Code Annotated, Section 13-7-301, is amended by deleting the language ", whose proposed subdivision is outside the corporate limits of any municipality located within the regional planning district,".

SECTION \_\_. Tennessee Code Annotated, Section 13-7-302, is amended by deleting the section.

SECTION \_\_. Tennessee Code Annotated, Section 13-7-303, is amended by deleting the section and substituting:

Before the adoption of a municipal or regional plan authorizing a municipality to adopt planning or zoning ordinances outside of its jurisdictional boundaries, the county in which the property subject to such municipal regulation is located shall execute an interlocal agreement with the municipality specifying the extent of the municipality's authority outside of its jurisdictional boundaries to regulate the location, height, bulk, number of stories and size of buildings and other structures, the percentage of lot occupancy, the required open spaces, the density of population, the uses of land, buildings, and structures, and similar regulations in furtherance of the economic development of the property. The interlocal agreement must be ratified by a majority of the legislative body of the municipality and the county.